

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 150 Section 150.1410 Refunds</b>
---

**TITLE 86: REVENUE**

**PART 150  
USE TAX**

**Section 150.1410 Refunds**

In case the Department determines that the claimant is entitled to a refund, such refund shall be made only from such appropriation as may be available for that purpose. If it appears unlikely that the amount appropriated would permit everyone having a claim allowed during the period covered by such appropriation to elect to receive a cash refund, the Department will make such refunds only in hardship cases (i.e., in cases in which the claimant cannot use a credit memorandum). An example of such a hardship case would be one in which a user pays Use Tax to the Department, under circumstances in which the tax is not due, on a motor vehicle purchased outside Illinois. Since this is a nonrecurring liability, the claimant would not be able to use a credit memorandum and would probably have to sell it at a loss. Two other instances of hardship with respect to the claimant's receipt of a credit memorandum under the Use Tax Act are the situation in which the claimant has discontinued business and the situation in which the claimant will have a small volume of liability to the Department in the foreseeable future, but receives a large credit memorandum which it therefore might take the claimant a long time to liquidate by using it to pay current taxes. In these instances, the claimant probably would have to sell the credit memorandum at a loss in order to realize anything from it within any reasonable period of time.

(Source: Amended and effective August 26, 1971)